

रजिस्टर नं० पी०/एस० एम० 14.



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 4 फरवरी, 1978/15 माघ, 1899

GOVERNMENT OF HIMACHAL PRADESH

LAW DEPARTMENT

NOTIFICATION

Simla-171002, the 4th February, 1978

No. LLR-D(6) 26/77.—The Himachal Pradesh Passengers and Goods Taxation (Amendment) Bill, 1977 (Bill No. 25 of 1977) after having received the assent of the Governor of Himachal Pradesh on the 3rd February, 1978 is hereby published in the Rajpatra, Himachal Pradesh as Act No. 1 of 1978 for the information of general public.

JAI CHAND MALHOTRA,
Secretary.

Act No. 1 of 1978.

**THE HIMACHAL PRADESH PASSENGERS AND GOODS
TAXATION (AMENDMENT) ACT, 1978**

AN

ACT

further to amend the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-eighth Year of the Republic of India, as follows:—

Short title
and com-
mencement.

1. (1) This Act may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Act, 1977.

(2) It shall come into force at once.

Amendment
of section 2.

2. For clause (f) of section 2 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (hereinafter called the principal Act) the following clause (f) of section 2 of the said Act shall be substituted, namely:—

“(f) “owner” means the owner of a motor vehicle, used for carrying passengers or transporting goods in or through the territory of the State of Himachal Pradesh, and includes,—

- (a) the de-facto and de-jure owners;
- (b) any person for the time being incharge of such vehicle;
- (c) any person responsible for the management of the place of business of such owners;
- (d) the Government or Corporation constituted under the Road Transport Corporation Act, 1950;”

Addition of
section 3-A.

3. After section 3 of the principal Act, the following section 3-A, along with its heading, shall be added, namely:—

“3-A. *Levy of surcharge.*—Notwithstanding anything contained in sub-section(1) of section 3 of the Act, from and after the commencement of this section, there shall further be levied and paid to the State Government a surcharge on the tax payable by every passenger carried by a stage/contract carriage for each journey at a rate of 20% subject to a minimum of 5 paise in any one case the amount of surcharge being calculated to the nearest multiple of 5 paise by ignoring 2 paise or less and counting more than 2 paise as 5 paise, for the purpose of insurance of a passenger under the scheme to be prepared and notified by the State Government in the Official Gazette.”

Amendment
of sections
4, 5, 6, 9,
12, 14-B, 15
and 21.

4. In section 4 (excepting first proviso) and sections 5 (1), 6, 9, 12, 14-B, 15 and 21 of the principal Act for the word “tax”, wherever it occurs, the words “tax and surcharge” shall be substituted.

5. In section 22 of the principal Act, the following amendments shall be made, namely:—

Amendment
of section 22.

(a) for the word “tax”, wherever it occurs, the words “tax and surcharge” shall be substituted; and

(b) for clause (a) of sub-section (2) the following clause (a) of sub-section (2) shall be substituted:—

“(a) prescribing the manner in which and the intervals at which tax and surcharge shall be paid under sections 3, 3-A and 4;”.

6. The Himachal Pradesh Passengers and Goods Taxation (Amendment) Ordinance, 1977 is hereby repealed.

Repeal and
savings.

Notwithstanding such repeal, anything done, any notification issued or any action taken under the aforesaid Ordinance, shall be deemed to have been done, issued or taken under the corresponding provisions of this Act, as if this Act was in force on the day on which such thing was done, notification issued or action taken.

उप-नियन्त्रक, मुद्रण तथा लेखन-सामग्री, हिमाचल प्रदेश, शिमला-३ द्वारा मुद्रित तथा प्रकाशित।